

109TH CONGRESS  
1ST SESSION

# H. R. 2181

To amend the Internal Revenue Code of 1986 to allow the manufacturing deduction provided by the American Jobs Creation Act of 2004 with respect to income attributable to domestic production activities in Puerto Rico.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 5, 2005

Mr. FORTUÑO introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the manufacturing deduction provided by the American Jobs Creation Act of 2004 with respect to income attributable to domestic production activities in Puerto Rico.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Puerto Rico Inclusion  
5       Act of 2005”.

1 **SEC. 2. DEDUCTION ALLOWABLE WITH RESPECT TO IN-**  
2 **COME ATTRIBUTABLE TO DOMESTIC PRO-**  
3 **DUCTION ACTIVITIES IN PUERTO RICO.**

4 (a) IN GENERAL.—Subsection (d) of section 199 of  
5 the Internal Revenue Code of 1986 (relating to definitions  
6 and special rules) is amended by redesignating paragraph  
7 (7) as paragraph (8) and by inserting after paragraph (6)  
8 the following new paragraph:

9 “(7) UNITED STATES DEFINED.—For purposes  
10 of this section, the term ‘United States’ includes the  
11 Commonwealth of Puerto Rico.”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 subsection (a) shall take effect as if included in section  
14 102 of the American Jobs Creation Act of 2004.

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